

59-15-107 Report -- Effect of failure to file.

If any person who is liable for the tax and is required by this chapter or by the rules of the commission to file a report with respect to the beer tax or to file a report which contains information required to determine the amount of beer tax, fails, neglects, or refuses to file the report, the commission shall estimate the amount of beer upon which the tax is payable, and assess the tax.

Renumbered and Amended by Chapter 2, 1987 General Session